

TABLE OF CONTENTS

I. Introduction

- Mission of the Virginia Department of Taxation
- Virginia's Tax Structure
- State Taxes
- Local Taxes
- Other Major State Taxes and Fees Administered by Other Agencies

II. VATAX Online Services

- VATAX Online for Individuals
- VATAX Online for Businesses and iFile for VEC
- iReg – New Business Registration for Virginia Taxes and Unemployment Taxes
- QuickPay – Bill Payments Online for Businesses and Individuals
- Nonprofit Online

III. E-file

IV. Electronic Funds Transfer

V. Payroll Service Providers/Bulk Files

VI. Income Taxes

- Corporation Income Tax
- Employer Income Tax Withholding
- Fiduciary Income Tax
- Individual Estimated Income Tax
- Individual Income Tax
- Pass-Through Entities
- Registration of Nonresident Property Owners

VII. Transfer Taxes

- Estate Tax
- Probate Tax (Tax on Wills and Administrations)
- Recordation Tax

VIII. Sales and Use Taxes

- Aircraft Sales and Use Tax
- Motor Vehicle Fuel Sales Tax
- Retail Sales Tax
- Use Tax
- Consumer's Use Tax
- Vending Machine Sales Tax
- Watercraft Sales and Use Tax

IX. Miscellaneous Taxes

- Bank Franchise Tax
- Cigarette Tax
- Tobacco Products Tax
- Corn Assessment
- Cotton Assessment
- Egg Excise Tax

- Forest Products Tax
- Litter Tax
- Peanut Excise Tax
- Rolling Stock Tax on Railroads and Freight Car Companies
- Sheep Assessment
- Small Grains Assessment
- Soft Drink Excise Tax
- Soybean Assessment
- Tire Recycling Fee
- Writ Taxes

X. Local Taxes

XI. Other Major Taxes and Fees Administered by Other State Agencies

XII. Directory

- Central Office and District Office
- Quick Reference Phone and Fax Directory